

Board of Tax Appeals

Analyst: Hancock

Historical Summary

OPERATING BUDGET	FY 2000 Actual	FY 2001 Actual	FY 2002 Approp	FY 2003 Request	FY 2003 Gov Rec
BY FUND CATEGORY					
General	277,100	291,200	337,800	344,000	324,500
Percent Change:		5.1%	16.0%	1.8%	(3.9%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	208,500	222,800	273,200	276,600	255,300
Operating Expenditures	59,800	60,100	61,400	65,400	69,200
Capital Outlay	8,800	8,300	3,200	2,000	0
Total:	277,100	291,200	337,800	344,000	324,500
Full-Time Positions (FTP)	5.00	5.00	5.00	5.00	4.00

Division Description

The Board of Tax Appeals (section 63-3801, Idaho Code) provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The three member Board of Tax Appeals provides an opportunity for appellants and respondents to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial which can necessitate legal representation and expense.

Board of Tax Appeals

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Comparative Summary

Decision Unit	AGENCY REQUEST		GOVERNOR'S REC	
	General	Total	General	Total
FY 2002 Original Appropriation	337,800	337,800	337,800	337,800
Holdback/Neg. Supp	(10,100)	(10,100)	(10,200)	(10,200)
FY 2002 Total Appropriation	327,700	327,700	327,600	327,600
Removal of One-Time Expenditures	(3,200)	(3,200)	(3,200)	(3,200)
Restore Holdback/Neg. Supp	10,100	10,100	10,200	10,200
Permanent Base Reduction	0	0	(10,200)	(10,200)
FY 2003 Base	334,600	334,600	324,400	324,400
Personnel Cost Rollups	1,000	1,000	1,000	1,000
Inflationary Adjustments	700	700	0	0
Replacement Items	4,400	4,400	0	0
Nonstandard Adjustments	900	900	(900)	(900)
Change in Employee Compensation	2,400	2,400	0	0
FY 2003 Total	344,000	344,000	324,500	324,500
Change from Original Appropriation	6,200	6,200	(13,300)	(13,300)
% Change from Original Appropriation	1.8%	1.8%	(3.9%)	(3.9%)
Change in FTP's		0.00		(1.00)

Board of Tax Appeals

Analyst: Hancock

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2002 Original Appropriation	5.00	337,800	0	0	337,800
Holdback/Neg. Supp					
Reflects 3% executive holdback.					
Agency Request	0.00	(10,100)	0	0	(10,100)
Governor's Recommendation	0.00	(10,200)	0	0	(10,200)
FY 2002 Total Appropriation					
Agency Request	5.00	327,700	0	0	327,700
Governor's Recommendation	5.00	327,600	0	0	327,600
Removal of One-Time Expenditures					
Remove funding provided for one-time items.					
Agency Request	0.00	(3,200)	0	0	(3,200)
Governor's Recommendation	0.00	(3,200)	0	0	(3,200)
Restore Holdback/Neg. Supp					
Restores 3% executive holdback.					
Agency Request	0.00	10,100	0	0	10,100
Governor's Recommendation	0.00	10,200	0	0	10,200
Permanent Base Reduction					
Agency Request	0.00	0	0	0	0
Base reduction effectively makes the 3% holdback permanent.					
Governor's Recommendation	(1.00)	(10,200)	0	0	(10,200)
FY 2003 Base					
Agency Request	5.00	334,600	0	0	334,600
Governor's Recommendation	4.00	324,400	0	0	324,400
Personnel Cost Rollups					
Includes the employer portion of estimated changes in employee benefit costs.					
Agency Request	0.00	1,000	0	0	1,000
Governor's Recommendation	0.00	1,000	0	0	1,000
Inflationary Adjustments					
Includes a general inflationary increase of 1.7% in operating expenditures and trustee/benefit payments.					
Agency Request	0.00	700	0	0	700
Governor's Recommendation	0.00	0	0	0	0
Replacement Items					
Replacement Items include \$2,400 in ongoing funding for a copy machine lease, \$1,600 in one-time funding for a computer, and \$400 in one-time funding for a fax machine.					
Agency Request	0.00	4,400	0	0	4,400
Governor's Recommendation	0.00	0	0	0	0
Nonstandard Adjustments					
Includes \$200 for an increase in State Controller fees and \$700 for an increase in building space charges.					
Agency Request	0.00	900	0	0	900
Governor's Recommendation	0.00	(900)	0	0	(900)

Board of Tax Appeals

Analyst: Hancock

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
Reflects the cost of a 1% salary increase for permanent and group positions.					
Agency Request	0.00	2,400	0	0	2,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
FY 2003 Total					
Agency Request	5.00	344,000	0	0	344,000
<i>Governor's Recommendation</i>	<i>4.00</i>	<i>324,500</i>	<i>0</i>	<i>0</i>	<i>324,500</i>
Agency Request					
Change from Original App	0.00	6,200	0	0	6,200
% Change from Original App	0.0%	1.8%			1.8%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>(1.00)</i>	<i>(13,300)</i>	<i>0</i>	<i>0</i>	<i>(13,300)</i>
<i>% Change from Original App</i>	<i>(20.0%)</i>	<i>(3.9%)</i>			<i>(3.9%)</i>

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Issues & Information

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Strategic Planning Act Performance Measures

Selected Measures	FY 2000 Act	FY 2001 Act	FY 2002 Est	FY 2003 Est
1. Conduct hearings in a timely manner 90% of the hearings of those wishing to be heard are conducted by the end of the fiscal year.	100%	100%	100%	100%
2. Issue decisions in a timely manner 99% of the Board's cases are completed by the end of the fiscal year (Except those requested to be held in abeyance).	100%	99%	100%	100%
3. Issue decisions in a timely manner The average time between hearing and rendering of the decision is no more than 95 days.	70 days	95 days	75 days	75 days
4. Total Number of Tax Appeals	221	214	251	240
5. Total Number of Parcels	270	447	400	325

Organizational Chart

